

The West New York Board of Education, County of Hudson, State of New Jersey, convened in public session on November 12, 2008, at 5:30 p.m., in the Auditorium of PS#4, located at 6300 Palisade Avenue, West New York, New Jersey. The following members of the West New York Board of Education were present:

Richard Tedesco, President
Marie Bombino, Trustee
Cosmo Cirillo, Trustee
Vanessa Flores, Trustee

The following motion was offered by Vanessa Flores and seconded by Richard Tedesco and adopted by the West New York Board of Education by the following roll call vote:

Ayes: 4
Nays: 0
Abstentions: 0
Absent: 1

Text of Resolution:

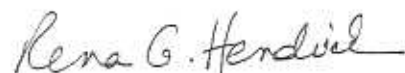
WHEREAS, N.J.A.C. 6A:23A-5.6 requires a school district to discuss the findings of an OFAC audit at a public meeting of the district board of education no later than 30 days after receipt of the findings, and

WHEREAS, the West New York Board of Education Early Childhood Education Provider, Kid's Place underwent such an audit for the 2006-2007 school year, and

WHEREAS, the New Jersey Department of Education letter of Final Report dated October 9, 2008 was received by the District on October 20, 2008,

NOW, THEREFORE, BE IT RESOLVED, the Office of Fiscal Accountability and Compliance, based upon their review, considers the Corrective Action Plan acceptable and complete, therefore, the file is closed for the audit of the 2006-2007 school year.

I, Rena G. Hendrick, Secretary of the West New York Board of Education in the county of Hudson, State of New Jersey, hereby certify that the foregoing extract from the minutes of the meeting of the West New York Board of Education duly called and held on November 12, 2008, has been compared by me with the original minutes as officially recorded in my office in the minutes book of said West New York Board of Education. This true, complete copy thereof, and or the whole of said original minutes, so far as the same related to the subject matter referred to in said contract. In witness I have hereunto set my hand and affixed the corporate seal of the West New York Board of Education, this 17th day of November, 2008.



Rena G. Hendrick
Business Administrator/Board Secretary



State of New Jersey
DEPARTMENT OF EDUCATION
PO Box 500
TRENTON, NJ 08625-0500

JON S. CORZINE
Governor

LUCILLE E. DAVY
Commissioner

October 9, 2008

Ms. Maria Brizuela, Fiscal Specialist
West New York School District
6028 Broadway
West New York, NJ 07093

Dear Ms. Brizuela:

SUBJECT: West New York School District
Abbott Early Childhood Education
Kid's Place
OFAC Case #1563- Corrective Action Plan of Limited Review #1274

The Office of Fiscal Accountability and Compliance (OFAC) has completed a review of the corrective action plan (CAP) submitted by the West New York School District for Kid's Place, an Abbott early childhood provider. The CAP was submitted in response to the OFAC limited review of the 2006-2007 financial and administrative operations of the provider that detailed several concerns requiring corrective action by the district and the provider.

Based upon our review of the additional information received in our office, the CAP is considered acceptable and complete; therefore, this file is closed. A copy of the report is attached for your review.

If you have any questions, please contact Thomas C. Martin, Manager, Investigations Unit, at (609) 633-9615.

Sincerely,

Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

RJC/I:\plagarenne\CAPS 08-09\West NY\Kids Place\Kids Place Final Report Cap Review.doc
Attachment

c: John J. Hart	Robert Van Zanten
Rochelle Hendricks	Rena Hendrick
Jacqueline Jones	Gisela Ferrer
Kathryn Forsyth	Rita Mendez
James McBee	Robert Mier
David Joye	Patricia L. Dickson
Thomas C. Martin	Patricia Lagarenne
Vincent J. Costanza	

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE

WEST NEW YORK SCHOOL DISTRICT
ABBOTT EARLY CHILDHOOD EDUCATION

REPORT ON CORRECTIVE ACTION PLAN

OCTOBER 2008

EXECUTIVE SUMMARY

The Kids Daycare Corp., DBA/Kids Place (the provider), is a subchapter S Corporation, co-owned by Roberto Mier and his wife, Maritza Mier. The center consists of three classrooms, two Abbott and one non-Abbott. The center is housed in two adjacent buildings at 128 and 130 62nd Street, West New York, New Jersey. Roberto Mier is the full-time on-site director for the Abbott program and Maritza Mier is the owner of the 128 62nd Street facility.

The Office of Fiscal Accountability and Compliance (OFAC) previously completed a limited review of the 2006-2007 contract, budget, and financial records of the Abbott early childhood provider in the West New York School District (the district). In reviewing the financial records and operations of the provider, several deficiencies were identified and addressed in the OFAC Report of Examination dated January 9, 2008. The district issued a corrective action plan (CAP) to the New Jersey Department of Education, Division of Early Childhood Education (DECE).

The CAP process identifies the corrective action(s) necessary for the provider to remain in compliance with the Abbott Early Childhood Education guidelines, and federal and state regulations. The CAP should be a collaborative effort between the provider and the district to develop and implement a plan of action to correct inadequacies of the operations as reported in the OFAC Final Report of Examination. The district must coordinate the submission of the CAP with the provider and ensure that the corrective actions disclosed are those that have been implemented by the provider.

The OFAC review evaluates the CAP process to ensure it was prepared by both the provider and the district. The CAP is then verified to make certain it adequately and completely addresses the findings identified in the OFAC report, and mandates the modifications to be implemented to correct those findings. The CAP review process is complete if the changes to the CAP were incorporated by the provider and monitored by the district.

The CAP review included an examination of the supporting documentation, observations and conversations with the provider and the district to verify that the corrective actions have been implemented as disclosed in the CAP.

FINDINGS AND CONCLUSIONS

The CAP submitted by the district is acceptable and approved. The district has made an effort to ensure that Kid's Place is now in compliance with the Abbott contract and the DECE guidelines.

RECOMMENDATIONS

There are no recommendations.

Submitted by:



Thomas C. Martin, Manager
Investigations Unit

Approved by:



Robert J. Cicchino, Director
Office of Fiscal Accountability and Compliance

Special Investigator:

Patricia Lagarenne